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**IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION**

George D. Wigington
xxx-xx-4787
Teresa L. Wigington
xxx-xx-0949
4224 Nasmyth Drive
Plano, TX 75093
Debtor

Case No. 11-41092-R

Chapter 11

**LIMITED OBJECTION OF CREDITOR COLLIN COUNTY TAX
ASSESSOR/COLLECTOR TO CONFIRMATION OF DEBTOR'S SECOND
JOINT COMBINED PLAN AND DISCLOSURE STATEMENT FILED FEBRUARY 6, 2013**

TO THE HONORABLE UNITED STATES BANKRUPTCY COURT:

COMES NOW THE COLLIN COUNTY TAX ASSESSOR/COLLECTOR (hereinafter "CCTAC"), a secured creditor of the Debtor herein, files this Objection to the plan of reorganization filed by the Debtor herein on or about October 11, 2012, and in support thereof would respectfully show the Court as follows:

1. This Objection is filed pursuant to 11 U.S.C. §§1129 and in accordance with Rule 3020 of the Federal Rules of Bankruptcy Procedure.

2. On or about April 4, 2011, (the "Petition Date"), George D. Wigington and Teresa L. Wigington, the Debtors herein ("Debtors"), filed a petition for an order of relief under Chapter 13 of the United States Bankruptcy Code. The Debtors' case was thereafter converted to a proceeding under Chapter 11 of the Bankruptcy Code.

3. On or about February 6, 2013, the Debtors filed their *Debtor's Second Joint Combined Plan and Disclosure Statement (Small Business Case)* (hereinafter "the Plan") herein.

4. As of the Petition Date, CCTAC held statutory tax liens on certain real property in which the Debtors claim an interest via contract for deed. Specifically, and as evidenced by its Proofs of Claim on file herein, CCTAC's liens are currently attached to certain real property located on Hensley Lane in Wylie, Texas (hereinafter "the Property").

5. Said tax liens secure the repayment of ad valorem property taxes assessed against said real property for tax years 2010, 2011, and 2012.

6. The Plan indicates that the Debtors do not hold legal title to the Property, but also seems to indicate that it is the Debtor's intention to remit payment on CCTAC's claims against the property so that the Debtors may ultimately receive legal title to such property from the Texas Veterans Land Board.

7. CCTAC does not object to the Debtors' disclosure statement.

8. Furthermore, CCTAC has no objection to the classification of its claims herein as priority unsecured claims, as long as such claims are repaid with statutory interest at the rate of 12% per annum and in accordance with the provisions of 11 U.S.C. §1129(A)(9)(C)(i).

9. CCTAC does however object to the Plan's apparent attempt to specify that its liens do not attach to the Property. CCTAC's statutory tax liens have attached and will continue to attach to the Property regardless of which party holds legal title to the Property and the Plan should so indicate.

10. As a result of the Debtors' apparent attempt to modify CCTAC's statutory tax liens, the Plan fails to comply with the requirements of 11 U.S.C. §1129(a)(1), (a)(2), and/or (a)(3).

WHEREFORE, PREMISES CONSIDERED, CCTAC requests that the Court deny confirmation of the Debtors' Plan as currently proposed. CCTAC further prays for such other relief, general or special, at law or in equity, to which it may be justly entitled.

Dated: March 12, 2013.

Respectfully submitted,

/s/ Michael S. Mitchell

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CERTIFICATE OF SERVICE

The undersigned counsel hereby certifies that true and correct copies of the foregoing pleading and all attachments were served upon all parties listed below on this 12th day of March, 2013. Where possible, service was made electronically via the Court's ECF noticing system. Where such electronic service was not possible, service was made via regular first class mail.

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